

# HORSE SHOWS, BOARDING & RIDING STABLES

## Checklist

- There are no special state licenses for boarding horses. Check locally for city, township, or zoning requirements.
- If you have questions about breeding and selling horses, contact the Ohio Department of Agriculture, Division of Animal Industry.
- If you bring animals in from out of state, contact the Ohio Department of Agriculture, Division of Animal Industry, to determine health requirements and registration.
- The Ohio Department of Agriculture, Division of Animal Industry can be reached at (614) 728-6220 or toll free at (800) 282-1955. Information is also available online at <https://agri.ohio.gov/animal>.
- Information on the federal Horse Protection Act is available from the U.S. Department of Agriculture, Animal and Plant Health Inspection Service (APHIS) at <https://www.aphis.usda.gov>.
- Ohio equine activity liability laws are found in Ohio Revised Code (ORC) Section 2305.321.
- Ohio animal abuse laws are found in Ohio Revised Code (ORC) Section 959.
- Retail sales, including the sale of animals, are taxable and require a Vendor's License from your County Auditor.
- For sales tax questions, contact the Ohio Department of Taxation at (888) 405-4039 or visit <https://tax.ohio.gov>.
- Contact the Ohio Environmental Protection Agency for proper animal waste disposal guidance at (614) 644-3020 or <https://epa.ohio.gov>.

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*For more help, contact your local Small Business Development Center (SBDC) at [www.ohiosbdc.net](http://www.ohiosbdc.net)  
Also, remember to check Federal, State and local government agencies. This checklist is about state requirements.  
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